

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2313*

House Bill No. 2448

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-3009, is amended by deleting the section and substituting instead:

This part does not apply to a county having a metropolitan form of government with a population of more than five hundred thousand (500,000), according to the 2000 federal census or a subsequent federal census; provided, that this part applies to a privately owned or operated museum principally dedicated to the preservation of cultural heritage, achievements, and contributions of minority artists, musicians, composers, or other fine arts practitioners located within such county.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.



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Amendment No. _____

Signature of Sponsor

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Date _____

Time _____

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Comm. Amdt. _____

AMEND Senate Bill No. 2179

House Bill No. 2201*

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 4-49-104(e), is amended by deleting "Eighty percent (80%)" and substituting "Forty percent (40%)" in subdivision (1) and by adding the following as a new subdivision:

(4) Except as provided in subsection (f), forty percent (40%) of the privilege tax collected under this section must be distributed by the council to the state treasurer for deposit into an account administered by the department of education to provide supplemental funding to local education agencies operating a voluntary pre-kindergarten program approved under § 49-6-105 and to provide funding for the office of early learning to meet the requirements in § 49-6-108; provided, however, that:

(A) If forty percent (40%) of the privilege tax collected for distribution pursuant to subdivision (e)(4) exceeds ten million dollars (\$10,000,000) in the 2022-2023 or the 2023-2024 fiscal year, then the excess privilege tax collected must be distributed by the council to the state treasurer for deposit into the lottery for education account created under § 4-51-111; and

(B) If forty percent (40%) of the privilege tax collected for distribution pursuant to subdivision (e)(4) exceeds twenty million dollars (\$20,000,000) in a fiscal year beginning with the 2024-2025 fiscal year, then the excess privilege tax collected must be distributed by the council to the state treasurer for deposit into the lottery for education account created under § 4-51-111.



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SECTION 2. Tennessee Code Annotated, Section 4-49-104, is amended by adding the following as a new subsection:

(f) If the executive director of the Tennessee student assistance corporation certifies in writing to the state treasurer that the corporation projects a shortfall in funds available for postsecondary financial assistance from the net proceeds of the state lottery for a fiscal year, then the privilege tax collected for distribution pursuant to subdivision (e)(4) must be distributed by the council to the state treasurer for deposit into the lottery for education account created under § 4-51-111 for the respective fiscal year.

SECTION 3. Tennessee Code Annotated, Title 49, Chapter 6, Part 1, is amended by adding the following as a new section:

49-6-109.

(a) The department of education shall develop and implement a grant program to provide supplemental funding to LEAs operating a voluntary pre-kindergarten program approved by the department under § 49-6-105. In order to qualify for a grant, an LEA operating a voluntary pre-kindergarten program approved under § 49-6-105 must:

(1) Submit a grant application for a pre-kindergarten program determined by the department to be high quality based on program management, continued or sustained improvement in the performance of children who participate in the program, the strength of the instruction or curriculum offered by the program, the emphasis, if any, that the program places on literacy, and other measures of performance required by the department; and

(2) Submit a grant application that demonstrates the LEA's need for one (1) or more pre-kindergarten classrooms based on the LEA's eligible student population, the number of students assigned to a waiting list for the program, and the ability of the LEA to staff additional pre-kindergarten classrooms.

(b) An LEA shall not use funding received under this section to satisfy the LEA's match requirement for other state funds appropriated to the LEA for purposes of funding

the LEA's voluntary pre-kindergarten program under § 49-6-107. Grant funds received by an LEA pursuant to this section must supplement, not supplant, any other existing federal, state, or local funds or resources for the LEA's pre-kindergarten program.

SECTION 4. Tennessee Code Annotated, Section 49-6-108, is amended by designating the current language as subsection (a) and adding the following as a new subsection:

(b) The department of education may use up to three percent (3%) of any funds distributed pursuant to § 4-49-104(e)(4) to assist the office of early learning in fulfilling the duties established in subsection (a).

SECTION 5. Tennessee Code Annotated, Section 49-6-105(d), is amended by adding the following as a new subdivision:

A plan for emphasizing literacy;

SECTION 6. This act is not an appropriation of funds, and funds shall not be obligated or expended pursuant to this act unless the funds are specifically appropriated by the general appropriations act.

SECTION 7. Sections 1, 2, and 4 of this act take effect July 1, 2022, the public welfare requiring it. Section 3 of this act takes effect upon becoming a law, the public welfare requiring it, and applies to grants awarded for the 2022-2023 school year and each school year thereafter. All other sections of this act take effect upon becoming a law, the public welfare requiring it.

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 1025

House Bill No. 708*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 49-4-803, is amended by deleting the section and substituting instead the following:

The state shall grant an amount as provided in this part to Tennessee resident students enrolled at independent, nonprofit colleges and universities accredited by the College Commission of the Southern Association of Colleges and Schools and, to the extent feasible within existing budgetary resources of the Tennessee student assistance corporation, to Tennessee resident students enrolled at eligible independent postsecondary institutions, as defined in § 49-4-902(11)(E).

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it, and applies to students seeking a Senator Ben Atchley opportunity grant for the 2022-2023 academic year and each academic year thereafter.



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House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. _____

Signature of Sponsor

AMEND Senate Bill No. 2220*

House Bill No. 2272

by deleting the effective date section and substituting:

SECTION __. This act takes effect January 1, 2023, the public welfare requiring it.

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Time _____

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Amendment No. _____

Signature of Sponsor

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Date _____

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Comm. Amdt. _____

AMEND Senate Bill No. 2088

House Bill No. 2069*

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Title 8, Chapter 5, is amended by adding the following a new part:

8-5-301. Short title.

This part is known and may be cited as the "Tennessee Bullion Depository Act."

8-5-302. Part definitions.

As used in this part:

(1) "Bullion" means precious metals that are formed into uniform shapes and quantities such as ingots, bars, or plates, with uniform content and purity, as are suitable for or customarily used in the purchase, sale, storage, transfer, and delivery of bulk or wholesale transactions in precious metals;

(2) "Deposit" means the establishment of an executory obligation of the depository to deliver to the order of the person establishing with the depository the obligation, on demand, a quantity of a specified precious metal, in bullion, specie, or a combination of bullion and specie, equal to the quantity of the same precious metal delivered by or on behalf of the depositor into the custody of:

(A) The depository; or

(B) A depository agent;

(3) "Depositor" means a person who makes a deposit;

(4) "Depository" means the Tennessee bullion depository created by this part;



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(5) "Depository account" means the rights, interests, and entitlements established in favor of a depositor with respect to a deposit in accordance with this part and rules promulgated under this part;

(6) "Depository account holder," regarding a depository account, means the original depositor or a successor or assignee of the depositor respecting the depository account;

(7) "Depository agent" means a depository institution that has entered into an agreement with the depository to provide a retail location for the provision of depository services to the general public on behalf of the depositor;

(8) "Depository institution" has the same meaning as defined in § 45-1-103;

(9) "Person" means this state, a state agency, a political subdivision, an instrumentality of this state, an individual, an entity, a corporation, a limited liability corporation, a nonprofit corporation, a trust, or an association;

(10) "Precious metal" means a metal, including gold, silver, platinum, palladium, and rhodium, that:

(A) Bears a high value-to-weight ratio relative to common industrial metals; and

(B) Is customarily formed into bullion or specie; and

(11) "Specie" means a precious metal stamped into coins of uniform shape, size, design, content, and purity, suitable for or customarily used as currency, as a medium of exchange, or as the medium for purchase, sale, storage, transfer, or delivery of precious metals in retail or wholesale transactions.

8-5-303. Tennessee bullion depository established.

(a) The Tennessee bullion depository is established as an agency of this state in the office of the state treasurer.

(b) The depository is established to serve as the custodian, guardian, and administrator of certain bullion and specie that may be transferred to this state or otherwise acquired by this state or an agency, a political subdivision, or another instrumentality of this state. At all times, the assets held by the depository are under the custody and control of the state treasurer, and the state treasurer may conduct inspections of the depository as deemed necessary by rule.

8-5-304. Depository staff - Contracts - State funds.

(a) The state treasurer shall enter into a contract with an individual, partnership, or corporation, public or private, to serve as the operator for the effective administration, operation, management, security, and oversight of the depository. Whenever possible, all procurement specifications and scopes of work for goods and services must be worded or designed to permit open and competitive soliciting.

(b) All contracts pertaining to acquisition, leases, construction, demolition, or other improvement in real property in which this state has an interest are subject to approval and supervision by the state building commission, in addition to other approvals required by law.

(c) State funds shall not be obligated or expended on the construction, maintenance, or improvement of the depository.

8-5-305. Performance bond or letter of credit required.

The state treasurer shall require a contracted operator of the depository to post a performance bond or letter of credit from a bank or credit provider sufficient in the discretion of the state treasurer to guarantee the performance of the contract. If the contracted operator defaults, then the state treasurer must use the proceeds of the performance bond or letter of credit to:

(1) Continue the operations of the depository until the state treasurer contracts with another operator; or

(2) Wind-down, return available deposits from depository accounts to the respective depository account holder, and dissolve the depository.

8-5-306. Annual report.

(a) Following the close of each state fiscal year, the state treasurer shall:

(1) Submit an annual report from the contracted operator of the depository's activities for the preceding year to the governor, the speaker of the senate, the speaker of the house of representatives, and the legislative librarian; and

(2) Make the contracted operator's report available to the general assembly.

(b) The annual reports and all books of accounts and financial records of the depository are subject to annual audit by an appropriate entity as determined by the state treasurer in rule. The total cost of the annual audit must be paid for by the contracted operator.

8-5-307. Rules.

The state treasurer may promulgate rules to effectuate this part. The rules must be promulgated in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 2. The headings in this act are for reference purposes only and do not constitute a part of the law enacted by this act. However, the Tennessee Code Commission is requested to include the headings in any compilation or publication containing this act.

SECTION 3. This act takes effect thirty (30) days after the effective date of an act of the general assembly that exempts bullion made of precious metals from the application of sales tax, the public welfare requiring it. The department of revenue shall give written notice of the effectiveness of such act to the executive secretary of the Tennessee code commission within ten (10) days following the effective date of the act.

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Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 602*

House Bill No. 905

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 68, Chapter 120, Part 2, is amended by adding the following as a new section:

(a) The department of intellectual and developmental disabilities shall establish a grant program to support the installation of powered, height-adjustable, adult-sized changing tables in single occupancy family restrooms in privately and municipally owned buildings open to the public across the state.

(b) The department shall award grants not in excess of five hundred thousand dollars (\$500,000), subject to the general appropriations act. An individual grant award must not exceed five thousand dollars (\$5,000).

(c) All grants must be allocated no later than July 1 of the calendar year following the appropriation of funds. The department shall publish a report no later than November 1 following the allocation that contains the following information:

- (1) The number of grants awarded;
- (2) The number of grant applications received;
- (3) The number of grants awarded in each grand division; and
- (4) The number of grants denied because of a lack of funding.

(d) In awarding grants, the department shall prioritize geographical diversity among the grand divisions and higher traffic facilities.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.



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Amendment No. _____

Signature of Sponsor

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Comm. Amdt. _____

AMEND Senate Bill No. 2466

House Bill No. 2500*

by deleting the amendatory language of SECTION 123 and substituting:

(b) The executive director is the chief administrative officer of the commission, exercising general supervision over all persons employed by the commission. The commission's staff is subject to personnel rules and policies that are applicable to state employees in general, including leave, compensation, classification, and travel rules and policies. The commission shall fix the salary of the executive director. The commission has the sole authority to appoint, terminate, and control the work of the executive director. The executive director has the exclusive authority to appoint, terminate, and control staff employees. The commission's employees are executive service and serve at the pleasure of the executive director.

AND FURTHER AMEND by deleting the amendatory language of SECTION 170 and substituting:

(h) Costs of the contested case proceeding and appeals, including the administrative law judge's costs, deposition costs, expert witness fees, and reasonable attorney's fees, must be assessed against the losing party in the contested case. If there is more than one (1) losing party, then the costs must be divided equally among the losing parties. Costs must not be assessed against the agency. Costs must not be assessed against a party if the agency's decision to approve that party's certificate of need application is being appealed in the contested case.

AND FURTHER AMEND by deleting SECTION 171 and substituting:



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SECTION 171. Tennessee Code Annotated, Title 68, Chapter 11, Part 2, is amended by adding the following as a new section:

Notwithstanding another law, the department of health shall make available to the executive director of the health facilities commission all internal audits that pertain to the board for licensing healthcare facilities, the office of health care facilities, or the support staff of those entities, including, but not limited to, complaint investigations, surveying, human resources, or the office of general counsel.

SECTION 172. This act takes effect July 1, 2022, the public welfare requiring it.

Amendment No. _____

Signature of Sponsor

FILED

Date _____

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Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2304

House Bill No. 2213*

by deleting SECTION 1 and substituting:

SECTION 1. Tennessee Code Annotated, Title 63, Chapter 1, is amended by adding the following as a new part:

63-1-701.

There is created a healthcare task force to review the reimbursement of health professionals employed by agencies performing healthcare services in this state. The duties of the task force include studying how reimbursement rates and wages impact the availability of a healthcare work force, and other such duties imposed under this part.

63-1-702.

The task force is composed of fifteen (15) members as follows:

(1) The commissioner of mental health and substance abuse services, or the commissioner's designee;

(2) The commissioner of intellectual and developmental disabilities, or the commissioner's designee;

(3) The deputy commissioner of the bureau of TennCare within the department of finance and administration, or the deputy commissioner's designee;

(4) The commissioner of children services or the commissioner's designee;

(5) The commissioner of labor and workforce development, or the commissioner's designee;



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- (6) The commissioner of health, or the commissioner's designee;
- (7) The executive director of the Tennessee commission on aging and disability, or the executive director's designee;
- (8) One (1) member of the senate to be appointed by the speaker of the senate;
- (9) One (1) member of the house of representatives to be appointed by the speaker of the house of representatives; and
- (10) Six (6) public members from organizations representing the provider community that provide healthcare services, three (3) of whom are appointed by the speaker of the senate and three (3) of whom are appointed by the speaker of the house of representatives.

63-1-703.

The task force shall recommend a strategic action plan to guide the administration and general assembly on how to:

- (1) Address the challenges of quality, affordability, and accessibility of healthcare professionals in this state;
- (2) More effectively use public resources to address those challenges;
- (3) Study the rates paid to healthcare workers employed in state government compared to healthcare workers in the private sector who perform the same function;
- (4) Address the challenges facing health professionals, generally; and
- (5) Address current workforce shortage challenges and future projections for such shortages.

63-1-704.

(a) The members of the task force are not compensated for their service on the task force, nor are they to receive per diem or travel expenses in carrying out their duties under this part.

(b) Vacancies among the members of the task force must be filled in the same manner as the original selection of members.

(c) In making appointments, the speaker of the senate and the speaker of the house of representatives shall strive to ensure that members of the task force are inclusive and reflect the geographic, urban, rural, and economic diversity of this state and are diverse in race, sex, perspective, and experience.

(d) The commissioner of labor and workforce development shall serve as chair and shall call the first meeting of the task force no later than October 1, 2022, at which time the members shall elect a first vice chair and second vice chair from among the public members.

(e) The task force shall meet at least once every two (2) months. The chair may call special meetings whenever necessary for the transaction of business. The chair shall notify each member of the task force of any special meeting at least five (5) days before the time fixed for the special meeting. A majority of the members of the task force may petition the chair to call a special meeting.

(f) The task force may conduct regular or special meetings by conference call or video conference in accordance with the requirements of § 8-44-108.

(g) The task force shall agree upon findings and recommendations by a majority vote of the total membership of the task force. A majority of the members of the task force constitutes a quorum for the purpose of meeting and conducting business.

(h) The chair of the task force may call on appropriate state agencies for reasonable assistance in the work of the task force.

(i) The chair of the task force may utilize subcommittees composed of task force members. The chair may assign a member of the task force to a subcommittee as the chair deems necessary to the performance of task force responsibilities.

(j) The task force has the authority to hire consultants to assist in the performance of the task force responsibilities, subject to a specific appropriation of state funds or the availability of existing state resources.

63-1-705.

The task force shall:

(1) Develop a strategic action plan for increasing the availability of high-quality, affordable, and accessible healthcare professionals in this state;

(2) Develop a strategic action plan to eliminate the need for agencies to consistently request budget increases and allow state agencies to pay their private partner providers adequately for work that is being performed under contract with the state;

(3) Identify resources across state government to be streamlined, coordinated, and more effectively utilized to address healthcare workforce challenges;

(4) Identify the healthcare staff positions that are the most difficult to fill and the reasons for the difficulty;

(5) Study the efforts of other states in supporting their healthcare workforce, including salary comparisons for both state employees and private contractor employees, and make suggestions for implementing changes in this state;

(6) Study the disparity in salary structures for the healthcare workforce in this state and its impact on healthcare worker shortages;

(7) Identify processes to ensure that routine reviews of funding for healthcare services under the TennCare program are conducted and to ensure that adequate annual resources are being directed to the provider community; and

(8) Review budgetary and regulatory actions taken to mitigate the healthcare workforce challenges in this state and to assess the impact of these actions for future reference.

63-1-706.

(a) The task force shall submit an interim progress report of its findings and recommendations to the speaker of the senate, the speaker of the house of representatives, the chair of the health and welfare committee of the senate, and the chair of the health committee of the house of representatives no later than July 1, 2023, and a final report of its findings and recommendations to such persons no later than December 31, 2023, at which time the task force ceases to exist.

(b) The final report must include:

- (1) Findings and conclusions as outlined in § 63-1-705;
- (2) The full strategic action plan, with an executive summary; and
- (3) Recommendations for legislation deemed necessary to implement the strategic plan.

63-1-707.

This part is repealed on December 31, 2023, unless the task force is reenacted or extended by the general assembly prior to such date.

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2770

House Bill No. 2846*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-2109, is amended by adding the following as a new subsection:

(1) As used in this subsection ():

(A) "Full-time employee job" means a permanent employment position, providing employment for at least thirty-seven and one-half (37.5) hours per week, a health benefit plan, as defined in § 56-7-2203, and retirement benefits; and

(B) "Taxpayer" means a business entity that has a North American Industry Classification System (NAICS) code in one (1) of the following classifications:

(i) 4841 - General Freight Trucking;

(ii) 4842 - Specialized Freight Trucking; or

(iii) 488490 - Other Support Activities for Road Transportation.

(2) A job tax credit of seven thousand five hundred dollars (\$7,500) for each net new full-time employee job is allowed against a taxpayer's franchise and excise liability tax for that year; provided, that:

(A) The employment of such individual creates a net increase in the number of persons employed by the taxpayer within the ninety-day period immediately preceding the employment;



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(B) The taxpayer provides such employment for at least twelve (12) consecutive months;

(C) The credit allowed by this subdivision () (2) first applies in the tax year in which the taxpayer increases net new employment of such persons by one (1) or more, and in those subsequent fiscal years in which further net increases occur above the level of such employment established when the credit was last taken; and

(D) The taxpayer is not required to make a capital investment in a qualified business enterprise in order to receive the credit allowed by this subdivision () (2).

(3) The taxpayer shall file a plan with the commissioner of revenue, on a form prescribed by the commissioner, in order to qualify for the credit. The form must be filed on or before the last day of the fiscal year in which the employment begins, and must state the number of persons newly employed. The commissioner of revenue shall certify the number of persons employed by the taxpayer meeting the criteria established by this subsection ().

(4) The commissioner of revenue may conduct audits or require the filing of additional information necessary to substantiate or adjust the amount of credit allowed by this subsection (), and to determine that the taxpayer has complied with all statutory requirements so as to be entitled to the job tax credit.

(5) Subdivision (b)(1)(D), relating to the carryforward of any unused job tax credit, applies to the credit allowed by this subsection ().

(6) This subsection () expires on July 1, 2025.

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it.

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2679

House Bill No. 2693*

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Title 3, Chapter 1, Part 1, is amended by adding the following as a new section:

(a) Pursuant to Article II, Section 11, requiring the senate and the house of representatives to each choose its officers, each house of the general assembly may appoint a chaplain at the start of each biennial legislative session by voting on nominations made from the floor of the respective house.

(b) Nominees shall:

(1) Be a member of the clergy; and

(2) Have experience in providing spiritual guidance and counseling.

(c) The nominee receiving the majority of the votes in each house is appointed to serve as the chaplain for that respective house for the duration of the biennial session for which the chaplain was nominated and serves at the pleasure of the respective house. An appointed chaplain must be given:

(1) Access to each building where staff and member offices are located, including the second floor of the state capitol;

(2) An assigned parking space;

(3) An office;

(4) Equipment and supplies as necessary to fulfill the duties of a chaplain, including, but not limited to, a computer, a printer, a copy machine and scanner, paper, and other usual and customary office supplies; and



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(5) Reimbursement for expenses, including mileage and per diem in accordance with § 3-1-106.

(d) Costs associated with the items under subsection (c) must be paid by the respective house.

(e) The speaker of the senate and the speaker of the house of representatives may, at their discretion, provide additional compensation for their respective chaplain from available discretionary funds.

(f) The office of chaplain shall be nonpartisan, nonpolitical, and nonsectarian.

(g) The creation of a chaplaincy does not affect the tradition in both chambers of permitting a religious leader to open a floor session of either chamber. The chaplain may open a floor session upon request of the speaker of the senate or the speaker of the house of representatives, as applicable.

(h) A vacancy in the office of chaplain for the remainder of an unexpired term shall be filled in the same manner as the original appointment.

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it.

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 421*

House Bill No. 681

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following as a new section:

(a) Notwithstanding another law to the contrary, in a county with a metropolitan government that has imposed a privilege tax upon the privilege of occupancy in a hotel of each transient, such metropolitan government may, upon approval by ordinance of the metropolitan council, impose an additional privilege tax upon the privilege of occupancy in a hotel of each transient in an amount up to one percent (1%) of the consideration charged by the operator. The proceeds from the privilege tax provided for in this subsection (a) must be retained by the metropolitan government for the exclusive use of the sports authority for the payment of debt service for the construction of an enclosed stadium with at least fifty thousand (50,000) seats and for future capital improvements to the enclosed stadium.

(b) The privilege tax provided for in subsection (a) must be added by each operator to each invoice prepared by the operator for the occupancy of the operator's hotel, such invoice to be given directly or transmitted to the transient, and the tax must be collected by the operator from the transient and remitted to the tax collection official.

(c) The privilege tax provided for in subsection (a) must be remitted by all operators who lease, rent, or charge for rooms to the tax collection official not later than the twentieth of each month next following collection from the transient. The operator shall collect the tax from the transient at the time of the presentation of the invoice for



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the occupancy whether prior to occupancy or not, as may be the custom of the operator. The obligation to the metropolitan government entitled to the tax is that of the operator.

(d) For the purpose of compensating the operator in accounting for and remitting the privilege tax provided for in subsection (a), the operator is allowed two percent (2%) of the amount of tax due and accounted for and remitted to the tax collection official in the form of a deduction in submitting the operator's report and paying the amount due by the operator; provided, that the amount due was not delinquent at the time of payment.

(e) Notwithstanding this part to the contrary, on or after the effective date of this act, the tax levied pursuant to subsection (a), when levied upon the occupancy of a short-term rental unit secured through a short-term rental unit marketplace, must be collected and remitted in accordance with chapter 4, part 15 of this title.

(f) An operator of a hotel shall not advertise or state in any manner, whether directly or indirectly, that the privilege tax provided for in subsection (a) or any part of the tax will be assumed or absorbed by the operator, or that it will be added to the rent, or that, if added, any part will be refunded.

(g)

(1) Privilege taxes provided for in subsection (a) that are collected by an operator and not remitted to the tax collection official on or before the due dates are delinquent.

(2) An operator is liable for interest on such delinquent taxes from the due date at the rate of eight percent (8%) per annum, and in addition for penalty of one percent (1%) for each month or fraction of a month that such taxes are delinquent. Such interest and penalty must become a part of the tax required in this section to be remitted.

(3) On and after July 1, 2022, willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is a Class C misdemeanor. A fine levied pursuant to this subdivision (g)(3) applies to each

individual transaction involving lodging services paid by a customer to the operator in those cases when the operator refuses to collect or remit the tax or the transient refuses to pay the tax payable.

(h) In administering and collecting the privilege tax provided for in subsection (a), the tax collection official has, as additional powers, those powers and duties with respect to collection of taxes provided in this title or otherwise provided by law; provided, that chapter 1, part 17 of this title, does not apply to a record, document, or other information pertaining to a tax on the privilege of occupancy in a hotel imposed pursuant to subsection (a).

(i) Upon a claim of illegal assessment and collection, the taxpayer has the remedy provided in § 67-1-911, it being the intent of this subsection (i) that the provisions of law that apply to the recovery of state taxes illegally assessed and collected be conformed to apply to the recovery of taxes illegally assessed and collected under this section; provided, that the tax collection official possesses those powers and duties as provided in § 67-1-707, with respect to the adjustment and settlement with taxpayers of all errors of taxes collected by the tax collection official under this section and to direct the refunding of the adjustments and settlements. Notice of a tax paid under protest must be given to the tax collection official, and suit for recovery must be brought against the tax collection official.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.